S.C.R. NO. 72

MAR 0 8 2019

SENATE CONCURRENT RESOLUTION

URGING THE COUNTIES TO SUBMIT A REPORT TO THE LEGISLATURE ON HOW MANY VEHICLE WEIGHT TAX EXEMPTIONS ARE CLAIMED BY MEMBERS OF THE NATIONAL GUARD, MILITARY RESERVES, AND OTHER ARMED SERVICES.

WHEREAS, active duty military members often spend time in Hawaii on three- to five-year assignments without adopting Hawaii as their residence of record, and therefore are exempt from various state taxes; and

WHEREAS, active duty military members also receive other benefits, including a generous housing allowance; and

WHEREAS, Act 141, Session Laws of Hawaii 2008, exempts members of the National Guard, military reserves, and other armed services, who are in good standing and assigned to a unit in the State, from the county vehicle weight tax for one noncommercial motor vehicle; and

WHEREAS, these members receive an exemption from paying the vehicle weight tax regardless of their legal residency; and

WHEREAS, there is limited ability to track and determine how many of those members claiming the exemption also claim Hawaii as their legal residence and are registered to vote in the State; now, therefore

BE IT RESOLVED by the Senate of the Thirtieth Legislature of the State of Hawaii, Regular Session of 2019, the House of Representatives concurring, that the counties are urged to submit a report to this body regarding how many exemptions are claimed for vehicle weight tax exemptions by members of the National Guard, military reserves, and other armed services, including the Coast Guard; and

BE IT FURTHER RESOLVED that the report include the amount of lost revenue since inception of this exemption from the vehicle weight tax and how many individuals who claim the vehicle weight tax exemption also claim Hawaii as their primary residence and are registered to vote; and

BE IT FURTHER RESOLVED that certified copies of this Concurrent Resolution be transmitted to the mayors of each county.

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